

Exhibit 48

11200 A/R - Landlord Maintenance	-	(1)	(1)
11210 A/R - Insured Losses	-	-	-
11220 A/R - Coupons	1,222,891	1,212,967	1,323,151
11221 Coupon Reserve	(100,000)	(100,000)	(100,000)
11222 A/R - eCoupons	54,423	50,118	47,547
11228 Unapplied Checks	(4,726)	(5,728)	(3,833)
11250 A/R - Bad Checks	101,091	173,161	186,793
11251 A/R - Bad Check Exceptions	(14,779)	11,570	2,759
11252 A/R - Store Receivable	1,054,098	2,666,051	1,579,542
11253 ACCRUED OVER/SHORTAGES	453,701	205,139	291,368
11254 CPI INSUFFICIENT CHECKS	-	-	-
11255 A/R - 3RD PARTY GIFT CARDS	2,255,099	1,743,555	1,806,137
11256 WHY NOT LEASE IT RECEIVABLE	569,432	670,491	369,582
11257 MOBILE WALLET RECEIVABLE	35	-	-
11258 Little Caesar's GC Receivable	251	(15)	(104)
11259 INT'L CURRENCY RECEIVABLE	(32)	22	(2,748)
11260 DHL Receivable	-	-	-
11288 A/R-One Card Receivable	31,535	16,720	25,240
11289 SBD Inventory Receivable	-	2,974,620	-
11290 A/R - Loans and Advances	179,858	93,184	96,291
11300 A/R - Miscellaneous	109,407,206	106,737,535	94,606,599
11301 SBD Receivable	1	1,010,167	764,355
11302 SHC - Seritage Receivables	-	(496,800)	3,200
11304 Ebay Receivable	15,688	-	-
11305 A/R LICENSED BUSINESSES	2,062,858	1,463,692	1,568,552
11306 A/R DEALER CASH	(1)	-	-
11310 A/R - Income Taxes	7,080	13,852	13,881
11330 A/R NEW ACCOUNT BOUNTY	3,016,882	3,828,003	4,989,963
11331 A/R CREDIT SALES REVENUE	2,734,746	3,543,992	2,798,356
11332 0% FINANCE (NETS 11330/1)	(5,564,875)	(4,347,195)	(4,180,975)
11333 A/R CITI OTHER RECEIVABLES	3,494,737	11,015,375	13,519,998
11335 A/R - WIC	217,031	262,068	262,567
11340 A/R - Super Kmart Claims	(1)	9	(1)
11390 A/R CUSTOMER RECEIVABLES	42,798,172	33,808,072	34,159,355
11395 SHO Receivable Inv/PA/SPP	16,826,138	27,883,651	28,081,693
11400 CLEARING A/R - CHECKS	23,903	14,916	46,042
11405 A/R - Coles	-	898,245	-
11410 A/R - Federal Earned Income Cr	79	92	87
11420 A/R WEX COMMERCIAL CREDIT	3,411,837	2,700,558	2,661,116
11475 A/R - Other Companies	3,138,853	3,602,495	3,067,395
11480 A/R SEARS CANADA	(988)	928,831	(100,328)
11490 A/R PA INSTALLMENT	9,469,274	7,602,712	9,679,652
11540 Amazon Diehard Core Receivable	-	-	-
11542 Amazon Installation Receivable	57,367	-	-
11600 COD ACCOUNTS	2,114,629	837,593	897,233
11605 COD CHARGE OFF	(146,413)	(304,830)	(416,502)
11610 COD RESERVE	(272,398)	(129,646)	(34,707)
11615 A/R MERCHANT ACCOUNTS	49,280	(108)	57,530
15300 SHC LANDS' END RECEIVABLES	317,454	657,326	1,185,823
15330 A/R - SPUN	-	-	-
15340 A/R WU Wire Transfer Payout	234,038	200,398	181,747
23330 Layaway Sales	4,654,474	9,586,882	(7,664,810)
23335 Layaway Sales Offset	(4,654,474)	(9,586,882)	7,664,810
A01110 Business and Other Receivables	201,093,877	216,714,654	203,096,645
11128 A/R NCC-AE	2,563,105	4,998,801	4,862,208
11129 A/R NCC-OEM	10,396,024	6,113,843	7,761,286
11130 A/R L&G SITE	-	-	-
11131 A/R 3rd Party Retail Installat	558,001	603,103	574,944
11320 A/R - CIA Claims	342,341	2,376,502	146,764
11321 A/R - A/P SYSTEMIC PAY&DEDUCTS	-	(142)	-
11350 International Acct Receivables	1,360,811	3,009,026	585,881
11364 Wholesale A/R Receivables	11,219,732	4,200,456	7,377,341
11365 A/R - Merchandise Allowance	1,865,264	2,419,318	9,836,526
11366 A/R - Super K Grocery	-	7,712	9,985
11367 A/R VENDOR ALLOWANCE - IMPORT	1,669,932	2,582,426	4,196,971
11368 CSI Receivable	4,191,161	12,353,262	7,440,485
11482 A/P Vendor Reclass Post	55,192,987	86,143,540	51,153,847
11488 Return Merchandise Receivable	52,644,455	74,940,230	57,095,583
19545 Clr Acct - Mdse Allowance	-	-	-
19581 Clr Acct - Grocery Allowance	1	1,438	551

A01114 Vendor Receivables	142,003,813	199,749,515	151,042,372
11110 A/R - Pharmacy Receivable	14,510,723	23,222,724	16,305,565
A01122 Pharmacy Receivables	14,510,723	23,222,724	16,305,565
11303 Collateral Deposits	9,249,999	-	-
A01121 Collateral Deposits	9,249,999	-	-
11500 A/R SEARS MASTERCARD	799	(4,563)	23,124
11505 A/R COMMERCIAL ONE	-	151	1,696
11506 BLUE TARP BASE COMM 1	2	-	(1)
11507 BLUE TARP BASE COMM 1 R	7,028,415	6,742,104	4,566,454
11510 A/R DEBIT CARDS	2,266,664,741	3,315,835,609	4,932,823,987
11511 A/R DEBIT CARDS SETTLEMENT	(2,266,676,286)	(3,315,851,272)	(4,932,833,083)
11513 WEX Card Sales	-	1	1,477
11515 A/R DISCOVER CARD SETTLEMENT	20,859,262	46,520,593	69,207,029
11516 A/R DISCOVER CARD SALES	(20,861,639)	(46,523,353)	(69,209,211)
11518 A/R DISCOVER CARD DEL BILL	593,535	77,124	1,058,639
11519 A/R BARCLAYS	(1)	(449)	(907)
11525 A/R AMERICAN EXPRESS	459,044,159	603,623,842	868,808,759
11526 A/R AMERICAN EXPRESS SETTLEMEN	(459,063,018)	(603,616,591)	(868,829,243)
11527 A/R PAYPAL	209,967	195,745	188,154
11530 A/R VISA MC SETTLEMENT	(3,498,362,922)	(4,787,105,480)	(6,925,591,528)
11531 A/R VISA MC SALES	3,498,409,270	4,787,544,765	6,925,639,812
11535 A/R SEARS CARD	11,707	(25,360)	(2,673)
11546 Shopify AR (First Data)	9,050	(74)	(2,653)
19310 Kmart Cash 3rd Party Recble	-	(270)	-
A01115 Bankcard Transactions	7,867,041	7,412,522	5,849,832
15248 A/R - Kmart.com	1	1	1
15249 ST Note Receivable	891,589	1,600,157	2,111,695
A01117 Short-Term Notes Receivable	891,590	1,600,158	2,111,696
11190 A/R - Accrued Interest	370	-	(1)
A01118 Interest Receivables	370	-	(1)
11120 A/R - Pharmacy Recble Reserve	(2,623,114)	(7,101,936)	(2,093,275)
11150 Allow for Dbtful Acct-Sub-Tena	(911,079)	(1,704,713)	(836,704)
11370 Allow for Dbtful Acct-Vendors	(7,544,294)	(7,646,903)	(8,953,874)
11385 Reserve for Bad Checks	1	557	2
11415 Allowance Receivable Reserve	(571,462)	(1,377,150)	(1,087,000)
11485 Rec'ble Vendor Alllow Reserve	(15,125,200)	(11,311,179)	(10,927,093)
11541 ALLOW FOR BAD DEBT	(13,140,950)	(10,367,807)	(11,296,847)